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Via ECF

Honorable Jerrold N. Poslusny, Jr.
United States Bankruptcy Court
Mitchell H. Cohen U.S. Courthouse
400 Cooper Street, 4th Floor
Camden, New Jersey 08101

Re: Daryl Fred Heller
Ch. 11; Case No. 25-11354 (JNP)

Dear Judge Poslusny:

As Your Honor is aware, this firm represents Daryl Fred Heller, the Chapter 11 debtor and debtor-in-possession (the “Debtor”), in the above referenced matter.

Please accept this letter in lieu of a more formal objection to the Application for an Order Authorizing (I) Release of Funds for Payment of Administrative Fees and Expenses of Edward A. Phillips, as the Examiner (the “Examiner”) Pursuant to the Administration Fee Order (the “Application to Release”) [ECF 332].

The available balance in the McManimon, Scotland & Baumann, LLC (“MSB”) Trust Account (the “Trust Account”) is \$1,472,487.73. The Examiner filed an objection to MSB’s Application for an Order Authorizing Release of Funds [ECF 295]. The Examiner argues “to preserve the *pari passu* treatment of fees and expenses of the Examiner and Debtor’s counsel, MSB should not receive any other funds from the Trust Account until (a) the Examiner’s fees and expenses have been paid in the same amount as already received by MSB (\$91,855.84) and (b) the Court determines the appropriate ratable distribution...” The Debtor argues the same point as to the Examiner Application to Release. The Examiner should only be paid *pari passu* as the MSB. The Examiner never objected to MSB being paid \$91,855.84, therefore it cannot now make the *pari passu* argument. If anything, that argument should only be made on a go forward basis.

MSB must hold \$960,000 in its Trust Account in order to reserve for the potential allowance of claims by Orrstown Bank and Randall Leaman. MSB does not object to that reserve at this time.

As always, Your Honor’s courtesy is much appreciated.

Respectfully submitted,

/s/ Sari B. Placona

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